

SIKKIM



GOVERNMENT

GAZETTE

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No. 468

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 09/2023-GST/SIKKIM

Date: 31st March, 2023

NOTIFICATION

In exercise of the powers conferred by section 168A of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017) and in partial modification of the notifications of the Government of Sikkim, Finance (Department, No. 35/2020-State Tax, dated the 3rd April, 2020 and No. 14/2021-State Tax, dated the 1st May, 2021 and No. 13/2022-State Tax, dated the 5th July, 2022, the Government, on the recommendations of the Council, hereby, extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:—

- (i) for the financial year 2017-18, up to the 31st day of December, 2023;
- (ii) for the financial year 2018-19, up to the 31st day of March, 2024;
- (iii) for the financial year 2019-20, up to the 30th day of June, 2024.

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**Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department**

